

04 NCAC 2A .0104 is proposed for amendment as follows:

**04 NCAC 24A .0104 ADDRESSES FOR FILING CLAIMS, APPEALS, EXCEPTIONS, REQUESTS OR PROTESTS**

(a) Claimants shall file a claim for unemployment insurance benefits by internet on DES's website, or by telephone.

(1) The telephone number for filing a new initial claim is ~~(877) 841-9617~~, (888) 737-0259.

(2) Claimants with a social security number ending in an odd number shall file weekly certifications on Monday and Wednesday through Saturday by dialing (888) 372-3453.

(3) Claimants with a social security number ending in an even number shall file weekly certifications on Tuesday through Saturday by dialing (888) 372-3453.

(b) Appeals from a Determination by Adjudicator shall be filed with the Appeals Section by mail, facsimile, or email.

(1) The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611.

(2) The facsimile number is (919) 733-1228.

(3) The email address is [des.public.appeals@nccommerce.com](mailto:des.public.appeals@nccommerce.com).

(4) ~~Any questions regarding the contents of a Determination by Adjudicator shall be directed to the Adjudication Unit by telephone to (919) 707-1410, facsimile at (919) 733-1127, or email at [des.ui.customerservice@nccommerce.com](mailto:des.ui.customerservice@nccommerce.com).~~ Correspondence and appeals submitted by email outside the Southeast Consortium Unemployment Benefits Initiative (SCUBI) system shall not include social security numbers or employer account numbers.

(5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or issue identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.

(c) Appeals of a Non-Fraud Overpayment Determination shall be filed with the Benefits Integrity Unit by mail or facsimile.

(1) The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611.

(2) The facsimile number is (919) 733-1369.

(3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.

- 1       ~~(3)~~(5) Any questions regarding the contents of a Non-Fraud Overpayment Determination shall be directed  
2                   to the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 733-1369, or email  
3                   at des.ui.bpc@nccommerce.com.
- 4 (d) Appeals of a Fraud Overpayment Determination shall be filed with the Benefits Integrity Unit by ~~mail~~, mail or  
5 facsimile.
- 6       (1)       The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611.  
7       (2)       The facsimile number is (919) 733-1369.  
8       (3)       Correspondence submitted by email outside the SCUBI system shall not include social security  
9                   numbers or employer account numbers.  
10      (4)       Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105  
11                   and shall contain the docket or identification number of the determination being appealed, the  
12                   claimant's identification number, the names of the claimant and employer, the name of the  
13                   individual filing the appeal, the official position of an individual filing the appeal on behalf of the  
14                   party, and a telephone number.
- 15       ~~(3)~~(5) Any questions regarding the contents of a Fraud Overpayment Determination shall be directed to  
16                   the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 733-1369, or email at  
17                   des.ui.bpc@nccommerce.com.
- 18 (e) Appeals of a Monetary Determination denying a protest to a Wage Transcript and Monetary Determination shall  
19 be filed with the ~~Monetary Revision Unit~~ Tax Administration Section by mail, facsimile, or email.
- 20       (1)       The mailing address is Post Office Box ~~25903~~, 26504, Raleigh, North Carolina 27611.  
21       (2)       The facsimile number is (919) ~~715-3983~~, 733-1255.  
22       (3)       The           email           address           is           ~~des.ui.customerservice@nccommerce.com.~~  
23                   des.tax.customerservice@nccommerce.com.  
24       (4)       Correspondence and appeals submitted by email outside the SCUBI system shall not include social  
25                   security numbers or employer account numbers.  
26       (5)       Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105  
27                   and shall contain the docket or identification number of the determination being appealed, the  
28                   claimant's identification number, the names of the claimant and employer, the name of the  
29                   individual filing the appeal, the official position of an individual filing the appeal on behalf of the  
30                   party, and a telephone number.
- 31       ~~(4)~~(6) Any questions regarding the contents of a determination denying a protest to a Wage Transcript and  
32                   Monetary Determination shall be directed to the ~~Monetary Revision Account and Wage Adjustment~~  
33                   Unit of the Tax Administration Section by telephone to (919) ~~707-1257~~, 707-1462, facsimile at  
34                   (919) ~~715-3983~~, 733-1255, or email at ~~des.ui.customerservice@nccommerce.com.~~  
35                   des.tax.customerservice@nccommerce.com.
- 36 (f) ~~Appeals~~ Protests of a Wage Transcript and Monetary Determination shall be filed with the ~~Monetary Revision~~  
37 Claims Unit by mail or facsimile.

- (1) The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611.
- (2) The facsimile number is (919) 715-3983.
- (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Protests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the determination being protested, the claimant's identification number, the names of the claimant and employer, the name of the individual filing the protest, the official position of an individual filing the protest on behalf of the party, and a telephone number.
- ~~(4)(5)~~ Any questions regarding the contents of a Wage Transcript and Monetary Determination shall be directed to the Monetary Revision Unit by telephone to (919) 707-1257, facsimile at (919) 715-3983, or email at ~~des.ui.customerservice@nccommerce.com.~~ des.monetaryrevision@nccommerce.com.
- (g) Petitions for Waiver of Overpayment shall be filed with the Benefits Integrity Unit by ~~mail~~, mail or facsimile.
- (1) The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611.
- (2) The facsimile number is (919) 733-1369.
- (3) ~~Any questions regarding the contents of an overpayment determination shall be directed to the Benefit Payment Control Unit by telephone to (919) 707-1338, facsimile at (919) 733-1369 or email at des.ui.bpc@nccommerce.com.~~ Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Petitions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the overpayment determination, the claimant's identification number, the name of the claimant, the name of the individual filing the petition, the official position of an individual filing the petition on behalf of the party, and a telephone number.
- (h) Claimant appeals of a North Carolina Department of Revenue (NCDOR) Offset Letter shall be filed with the Benefits Integrity Unit by ~~mail~~, mail or facsimile.
- (1) The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611.
- (2) The facsimile number is (919) 733-1369.
- (3) Correspondence regarding a claimant's NCDOR Offset Letter submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the offset letter being appealed, the claimant's identification number, the name of the claimant, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.

- 1       ~~(3)~~ (4) Any questions regarding the contents of a ~~North Carolina Department of Revenue~~ claimant's  
2       NCDOR Offset Letter shall be directed to the Benefits Integrity Unit by telephone to (919) 707-  
3       1338, facsimile at (919) 733-1369, or email at des.ui.bpc@nccommerce.com.
- 4       (i) Employer appeals of a North Carolina Department of Revenue (NCDOR) Offset Letter for outstanding tax debts  
5       shall be filed with and Tax Administration Section by ~~mail, facsimile, or email.~~ mail or facsimile.
- 6               (1)       The mailing address is Post Office Box 26504, Raleigh, NC 27611.  
7               (2)       The facsimile number is (919) 733-1255.  
8               (3)       ~~The email address is des.tax.customerservice@nccommerce.com.~~ Correspondence regarding an  
9               employer's NCDOR Offset Letter submitted by email outside the SCUBI system shall not include  
10              social security numbers or employer account numbers.
- 11             (5)       Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105  
12              and shall contain the docket or identification number of the offset letter, the name of the employer,  
13              the name of the individual filing the appeal, the official position of an individual filing the appeal  
14              on behalf of the party, and a telephone number.
- 15       ~~(4)~~ (6) Any questions regarding the contents of a an employer's NCDOR Offset letter for outstanding tax  
16       debts shall be directed to the Tax Administration Section by telephone to (919) ~~707-1150,~~ 707-1119,  
17       facsimile at (919) 733-1255, or email at des.tax.customerservice@nccommerce.com.
- 18       (j) Claimant Requests for Reevaluation under the Treasury Offset Program (TOP) shall be filed with the ~~Benefit~~  
19       Benefits Integrity Unit of mail or facsimile.
- 20             (1)       The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611.  
21             (2)       The facsimile number is (919) ~~715-3983.~~ 733-1369.  
22             (3)       Correspondence submitted by email outside the SCUBI system shall not include social security  
23              numbers or employer account numbers.
- 24             (4)       Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105  
25              and shall contain the docket or identification number of the TOP notice, the claimant's identification  
26              number, the name of the claimant, the name of the individual filing the request, the official position  
27              of an individual filing the request on behalf of the party, and a telephone number.
- 28       ~~(3)~~(4) ~~Any~~ Claimant questions regarding TOP shall be directed to a Recovery Specialist by telephone to  
29       (919) 707-1338, or email at des.ui.bpc@nccommerce.com.
- 30       (k) Employer ~~requests~~ Requests for Reevaluation under the Treasury Offset Program (TOP) shall be filed with  
31       ~~Employer Call Center (ECC)~~ the Tax Administration Section by mail, telephone, facsimile or email. mail or facsimile.
- 32             (1)       The mailing address is Post Office Box ~~25903,~~ 26504, Raleigh, North Carolina 27611.  
33             (2)       ~~The phone number is (919) 707-1150.~~  
34             ~~(3)~~(2)       The facsimile number is (919) ~~715-0780,~~ 733-1255.  
35             (4)       ~~The email address is des.tax.customerservice@nccommerce.com.~~  
36             (3)       Correspondence submitted by email outside the SCUBI system shall not include social security  
37              numbers or employer account numbers.

- (5) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the TOP notice, the name of the employer, the name of the individual filing the request, the official position of an individual filing the request on behalf of the party, and a telephone number.
- (6) Employer questions regarding TOP shall be directed to the Tax Administration Section by telephone to (919) 707-1119, facsimile at (919) 733-1255, or email at des.tax.customerservice@nccommerce.com.
- (l) Appeals from an Appeals Decision shall be filed with the Board of Review by mail, facsimile, or email.
- (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611.
- (2) The facsimile number is (919) 733-0690.
- (3) The email address is des.ha.appeals@nccommerce.com.
- (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or issue identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.
- (m) ~~Requests for Post Decision Relief or Reconsideration shall be filed with the Board of Review by mail, facsimile, or email.~~ Protests or appeals of adequacy determinations shall be filed with the Claims Unit by mail or facsimile.
- (1) The mailing address is Post Office Box ~~28263~~, 25903, Raleigh, North Carolina 27611.
- (2) The facsimile number is (919) ~~715-7193~~, 733-1126.
- (3) ~~The email address is BOR@nccommerce.com.~~ Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the determination being protested or appealed, the name of the employer, the name of the party filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number.
- (n) Protests or appeals of a Tax Liability Determination shall be filed with the Tax Administration Section by mail, facsimile, or email.
- (1) The mailing address is Post Office Box 26504, Raleigh, NC 27611.
- (2) The facsimile number is (919) 733-1255.
- (3) The email address is des.tax.customerservice@nccommerce.com.
- (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the determination being

- 1 appealed, the claimant's identification number, the names of the claimant and employer, the name  
2 of the individual filing the protest or appeal, the official position of an individual filing the protest  
3 or appeal on behalf of the party, and a telephone number.
- 4 (o) Protests or appeals of a Tax Rate Assignment shall be filed with the Tax Administration Section by mail, facsimile,  
5 or email.
- 6 (1) The mailing address is Post Office Box 26504, Raleigh, NC 27611.  
7 (2) The facsimile number is (919) 733-1255.  
8 (3) The email address is des.tax.customerservice@nccommerce.com.  
9 (4) Correspondence and protests or appeal submitted by email outside the SCUBI system shall not  
10 include social security numbers or employer account numbers.  
11 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
12 24A .0105 and shall contain the docket or identification number of the rate assignment, the name of  
13 the employer, the name of the individual filing the protest or appeal, the official position of an  
14 individual filing the protest or appeal on behalf of the party, and a telephone number.
- 15 (p) Protests or appeals of Audit Results shall be filed with the Tax Administration Section by mail, facsimile, or email.
- 16 (1) The mailing address is Post Office Box 26504, Raleigh, NC 27611.  
17 (2) The facsimile number is (919) 733-1255.  
18 (3) The email address is des.tax.customerservice@nccommerce.com.  
19 (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not  
20 include social security numbers or employer account numbers.  
21 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
22 24A .0105 and shall contain the docket or identification number of the result being protested or  
23 appealed, the name of the employer, the name of the individual filing the protest or appeal, the  
24 official position of an individual filing the protest or appeal on behalf of the party, and a telephone  
25 number.
- 26 (q) Protests or appeals of Tax Assessments shall be filed with the Tax Administration Section by mail, facsimile, or  
27 email.
- 28 (1) The mailing address is Post Office Box 26504, Raleigh, NC 27611.  
29 (2) The facsimile number is (919) 733-1255.  
30 (3) The email address is des.tax.customerservice@nccommerce.com.  
31 (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not  
32 include social security numbers or employer account numbers.  
33 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
34 24A .0105 and shall contain the docket or identification number of the assessment being protested  
35 or appealed, the name of the employer, the name of the individual filing the protest or appeal, the  
36 official position of the individual filing the protest or appeal on behalf of the party, and a telephone  
37 number.

(r) Exceptions to a Tax Opinion shall be filed with the Board of Review by mail, ~~facsimile~~ facsimile, or email.

(1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611.

(2) The facsimile number is (919) 715-7193.

(3) The email address is BOR@nccommerce.com.

(4) Correspondence and exceptions submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(5) Exceptions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the tax opinion, the claimant's identification number, the names of the claimant and employer, the name of the individual filing the exceptions, the official position of an individual filing the exceptions on behalf of the party, and a telephone number.

(s) Requests for non-charging of benefits to an employer's account, and ~~Protests~~ protests or appeals of benefit charges to an employer's ~~account, or requests for non-charging~~ account shall be filed with the ~~Employer Benefit Charges/Benefit Charges~~ Claims Unit by mail or facsimile.

(1) The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611-5903.

(2) The facsimile number is (919) 733-1126.

~~(3) All questions regarding non-charging shall be directed to the Employer Benefit Charges/Benefit Charges Unit at (919) 707-1279.~~ Correspondence, requests, protests, or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(4) Requests for non-charging and protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or employer's identification number, the name of the employer, the name and official position of the individual filing the request, protest, or appeal, on behalf of the party, and a telephone number.

(t) Protests or appeals of a Denial of Seasonal Assignment shall be filed with the Tax Administration Section by mail, facsimile, or email.

(1) The mailing address is Post Office Box 26504, Raleigh, NC 27611.

(2) The facsimile number is (919) 733-1255.

(3) The email address is des.tax.customerservice@nccommerce.com.

(4) Correspondence and protests or appeal submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the docket or identification number of the denial being appealed, the name of the employer, the name of the individual filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number.

(u) Transmittal of interstate work search records and photo identification shall be filed with the Interstate Unit by ~~mail~~, mail or facsimile.

1           (1)     The ~~Mailing Address~~ mailing address is Post Office Box ~~27967~~, 25903, Raleigh, North Carolina  
2                   27611.

3           (2)     The facsimile number is (919) 733-1370.

4           ~~(3)     All questions regarding interstate work search requirements shall be directed to the Interstate Unit~~  
5                   ~~at (919) 707-1237.~~

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7   *History Note:*    Authority G.S. 75-62; 96-4; 96-14.1; 96-15; 96-17; 96-40; 20 C.F.R. 603.4;  
8                   Eff. July 1, 2015;  
9                   Amended Eff. September 1, 2017.